IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 303 of 1996

Between:

Swathi Commercial Corporation, (Dealers in: Oils, Tea Powder

Coffee Powder, Kirana (Retail) Chilakaluripet, rep.by its

Prop:J.Venkateswara Rao, S/o. Dattatrayulu,

R/o. Chilakaluripet, Guntur District.

..... PETITIONER

AND

1 The Assistant Commercial Tax Officer,
Chilakaluripet, Guntur District.
2 Deputy Commercial Tax Officer,
Chilakaluripet, Guntur District.
3 The Deputy Commissioner of Commercial Taxes No.II,
Guntur, Guntur District.
4 The Commissioner of Commercial Taxes, A.P.,
I Floor, C.T. Buildings, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to declare the circular of the Commissioner in No. A1(3).1761/93 dt.4.2.1994 as inoperative, not binding and not applicable to the petitioner by issuing an appropriate Writ, order or direction, more particularly in the nature of Writ of Mandamus directing the first respondent to return my original registration certificates

under the A.P.G.S.T.Act, 1957 and Central Sales Tax Act, 1956, bearing No.R.C.No.NRP/05/1-1548 and C.S.T.No.NRP/05/1-1380 after making the amendments by including Cotton, Cotton Seed, Lint, Yarn, Lime, Pulses, Maize, Jower, Dalls, Tea Power, Coffee Powder etc. as per the application of the petitioner filed on 4.1.1996 along with changing the name of the Petitioner business concern to "Sri Raghavendra Swamy Cotton Corporation" and allow the petitioner to carry on business peacefully in all the above commodities under the name and style of :Sri Raghavendra Swamy Cotton Corporation " and by issuing way bills to enable the petitioner to carry on business in all the above commodities and pass such other or further order or orders as are deemed fit and proper in the circumstances of the case.

For the Petitioner: Mr.D.Ranganatha Kumar, Advocate.

For the Respondents: Mr.K.Raji Reddy(SPL.SC FOR CT).

The Court made the following:

ORDER: (per Sri B. Sudershan Reddy, J)

The cause in this writ petition does not survive requiring any further adjudication since the Andhra Pradesh General Sales Tax Act, 1957 itself has been repealed.

The Writ Petition shall accordingly stand dismissed. No order as to costs.

(B. Sudershan Reddy, J)

26-04-2005

(C.V. Ramulu, J)

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To

1 The Assistant Commercial Tax Officer,
Chilakaluripet, Guntur District.
2 The Deputy Commercial Tax Officer,
Chilakaluripet, Guntur District.
3 The Deputy Commissioner of Commercial Taxes No.II,
Guntur, Guntur District.
4 The Commissioner of Commercial Taxes, A.P.,
I Floor, C.T. Buildings, Nampally, Hyderabad.

5 Two CD copies.